

**PROPOSING A CONSTITUTIONAL AMENDMENT
AUTHORIZING THE LEGISLATURE TO PROVIDE FOR AN
EXEMPTION FROM AD VALOREM TAXATION OF ALL OR
PART OF THE MARKET VALUE OF THE RESIDENCE
HOMESTEAD OF THE SURVIVING SPOUSE OF A 100
PERCENT OR TOTALLY DISABLED VETERAN WHO DIED
BEFORE THE LAW AUTHORIZING A RESIDENCE
HOMESTEAD EXEMPTION FOR SUCH A VETERAN TOOK
EFFECT**

H.J.R. No. 75

A JOINT RESOLUTION

proposing a constitutional amendment authorizing the legislature to provide for an exemption from ad valorem taxation of all or part of the market value of the residence homestead of the surviving spouse of a 100 percent or totally disabled veteran who died before the law authorizing a residence homestead exemption for such a veteran took effect.

BE IT RESOLVED BY THE Legislature of the State of Texas:

SECTION 1. Section 1-b, Article VIII, Texas Constitution, is amended by adding Subsection (j-1) and amending Subsection (k) to read as follows:

(j-1) The legislature by general law may provide that the surviving spouse of a disabled veteran who would have qualified for an exemption from ad valorem taxation of all or part of the market value of the disabled veteran's residence homestead under Subsection (i) of this section if that subsection had been in effect on the date the disabled veteran died is entitled to an exemption from ad valorem taxation of the same portion of the market value of the same property to which the disabled veteran's exemption would have applied if the surviving spouse otherwise meets the requirements of Subsection (i) of this section.

(k) The legislature by general law may provide that if a surviving spouse who qualifies for an exemption in accordance with Subsection (j) or (j-1) of this section subsequently qualifies a different property as the surviving spouse's residence homestead, the surviving spouse is entitled to an exemption from ad valorem taxation of the subsequently qualified homestead in an amount equal to the dollar amount of the exemption from ad valorem taxation of the former homestead in accordance with Subsection (j) or (j-1) of this section in the last year in which the surviving spouse received an exemption in accordance with the applicable [that] subsection for that homestead if the surviving spouse has not remarried since the death of the disabled veteran.

SECTION 2. The following temporary provision is added to the Texas Constitution:

TEMPORARY PROVISION. (a) This temporary provision applies to the constitutional amendment proposed by the 84th Legislature, Regular Session, 2015, authorizing the legislature to exempt from ad valorem taxation all or part of the market value of the residence homestead of certain surviving spouses of 100 percent or totally disabled veterans.

(b) The amendments to Section 1-b, Article VIII, of this constitution take effect January 1, 2016, and apply only to ad valorem taxes imposed for a tax year beginning on or after that date.

(c) This temporary provision expires January 1, 2017.

SECTION 3. This proposed constitutional amendment shall be submitted to the voters at an election to be held November 3, 2015. The ballot shall be printed to permit voting for or against the proposition: "The constitutional amendment authorizing the legislature to provide for an exemption from ad valorem taxation of all or part of the market value of the residence homestead of the surviving spouse of a 100 percent or totally disabled veteran who died before the law authorizing a residence homestead exemption for such a veteran took effect."

PROPOSED CONSTITUTIONAL AMENDMENTS

H.J.R. 75, § 3

Passed by the House on April 22, 2015: Yeas 138, Nays 0, 2 present, not voting;
passed by the Senate on May 24, 2015: Yeas 27, Nays 2, 1 present, not voting.

Filed with the Secretary of State May 28, 2015.